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Recycling Your Electronic Waste by *Betty T. Yee*

High technology has improved our lives dramatically. However, it has also resulted in a mountain of used computers, monitor screens, plasma televisions, and similar electronic devices when these devices are discarded. Californians discard at least 6,000 used computers every day, along with equal numbers of other electronic devices. The U.S. Environmental Protection Agency estimates that more than 3.2 million tons of electronic waste (e-waste) end up in landfills across the country every year. Unless it is properly recycled and disposed of, accumulated electronic waste poses a hazard to human health and our natural environment.

California is one of the first states to address the recycling and disposal of e-waste. The Legislature enacted the Electronic Waste Recycling Act (Act) in 2003 to ensure safe and environmentally sound disposal of video display devices, such as televisions and computer monitors. Under the Act, California consumers pay a one-time fee of \$6, \$8, or \$10, depending on the size of the viewable screen, when they purchase a computer monitor, television screen, or other “covered electronic device” with a viewable screen larger than four inches, measured diagonally.

The proceeds from the e-waste fee pay qualified e-waste collectors and recyclers to properly dispose of discarded electronic devices. Proper disposal minimizes the risk that lead, mercury, and other hazardous wastes may leak from electronic devices into the California environment.

As the state agency that administers a variety of environmental fee programs, the State Board of Equalization receives numerous inquiries about the e-waste program. Here are some frequently asked questions and answers about the program.

Q: What products are subject to the e-waste fee?

A: The e-waste fee applies to the following devices if the screen, monitor, or cathode ray tube (CRT) measures more than four inches diagonally:

- CRTs, televisions containing CRTs, and other devices containing CRTs
- Computer monitors
- Laptop computers and desktop monitors with liquid crystal display (LCD) screens
- LCD and plasma televisions

Q: What are the different e-waste fee amounts?

A: The fee is based on the viewable screen size of the device, measured diagonally, as follows:

<u>Viewable Screen Size, Measured Diagonally</u>	<u>Amount of the E-waste Fee</u>
4 inches or less	Not applicable
More than 4 inches but less than 15 inches	\$6
15 inches or more but less than 35 inches	\$8
35 inches or more	\$10

Q: Does sales tax apply to the e-waste fee?

A: No. Sales tax applies to the cost of the device, but it does not apply to the e-waste fee.

Q: Are there any sales exempt from the e-waste fee?

A: Yes. The following sales are exempt from the e-waste fee:

<u>Sales Exempt from the E-Waste Fee</u>	<u>Example</u>
Resales validated by a resale certificate	
Sales into interstate or foreign commerce where delivery occurs outside California	
Sales of used electronic devices that are not refurbished	A used television
Sales of electronic devices that are part of a motor vehicle or a component assembled by a vehicle manufacturer or dealer (Note: "After market" devices or parts installed by persons other than a licensed dealer do not qualify for this exemption)	A new car that contains a LCD television; includes replacement parts for use in a motor vehicle
Sales of devices contained within or as a part of a piece of industrial, commercial, or medical equipment	An automated teller machine; includes monitoring or control equipment
Sales of devices contained within a clothes washer, clothes dryer, refrigerator, refrigerator and freezer, microwave oven, conventional oven or range, dishwasher, room air conditioner, dehumidifier, or air purifier	A refrigerator with a LCD television in the door

Available Resources

State Board of Equalization (BOE):

- Website: <http://www.boe.ca.gov/sptaxprog/ewaste.htm>
- Toll-free call center: 1-800-400-7115
- Free publications and forms: visit www.boe.ca.gov to access the following:
 - BOE Publication #51, *Guide to Board of Equalization Services*
 - BOE Publication #73, *Your California Seller's Permit*
 - BOE Publication #95, *Electronic Waste Recycling Fee*
 - BOE-400-ER, *Application for Electronic Waste Recycling Fee Account*
 - BOE-400-SPA (4-04), *California Seller's Permit Application*

Department of Toxic Substances Control:

- For a full list of covered electronic devices subject to the e-waste fee, visit: www.dtsc.gov/LawsRegulationsPolicies/LCD/OEARA_REG_LCD_Emergency_Text_Final.pdf
- For a list of approved recyclers of CRTs or devices containing CRTs, visit: www.dtsc.ca.gov/database/CRT_Recyclers

California Integrated Waste Management Board:

- Visit www.ciwmb.ca.gov/Electronics/Act2003/Recovery/Approved/ for a list of approved e-waste recyclers. This list is organized by product categories and by counties and identifies whether the recycler charges a fee or provides free service.

Betty T. Yee is the Acting Member representing the State Board of Equalization First District, which includes 21 counties in northern and central California. The Board hears and decides income and business tax appeals and administers a variety of tax and fee programs. This article is one in an occasional series by Ms. Yee on state tax issues.